Trescott's Graduation.

By IAMES CHAMBERS. Copyrighted, 1907, by C. H. Sutcliffe.

Trescott clipped the advertisement from the paper and tucked it into his pocketbook. He had about made up his mind to go to one of the fashionable resorts for his month's vacation, but this appealing advertisement decided him

It was just a few lines of small type but every sentence painted alloringly the delights of a summer on a farm and announced that Elm farm was to be rented for the month of August at an extremely reasonable rate.

Trescott wrote to "E. Marsden agent," and the answer decided him. He could have a far better time than would be his if cooped up in some stuffy room at an expensive hotel, and the thought of a whole house to himself for an entire month was attractive after having occupied the tiny bedroom and parlor of a bachelor apartment for eleven months. So Marsden engaged to have the farmhouse put in proper order by the first Saturday in August.

It was with pleasurable anticipation that Trescott climbed into the buckboard that met him at the station. The farm was a comfortable looking place, some fifteen acres in extent, and bordering a small lake. The house, a two story frame, was painted, and beds of flowers made the front yard gorgeous.

Inside it was the pink of cleanliness but the place struck a chill to his soul. The arrangement of the furniture reminded him of the cheap boarding house in which he had spent his first years in the city, and try as he would he could not alter the gaunt arrangement of the place. He had sent some money to the agent with the request that some simple groceries be put in, and he had no trouble in getting his supper, but the moment the meal was



"YOU CAN HELP!" SHE CONCEDED, WITH A SMILE.

over and the dishes washed be went out of doors to smoke his pipe. He did not enter the place again until it was time to seek the chill bedroom.

It was raining the next morning, and he spent a most miserable day roaming about the dreary rooms and wishing for the Sunday papers. He had a couple of books in his satchel, but he could not make himself comfortable enough to read, and, after vainly seeking to change the furniture about into some semblance of comfort, he gave it up and dragged an old rocker out to the barn. Here, at least, he felt less oppressed by the dreariness of it all,

He spent a fairly comfortable afternoon and was just about to rouse himself to go in and prepare supper when the sound of wheels caught his ear, followed in a moment by the jangle of the doorbell. He raced across the yard and

through the house to present himself at the door. A young girl stood on the porch, while an elderly woman sat in the covered buggy. "Good afternoon," was her brisk

greeting. "Is Mrs. Trescott at home?" 'There isn't any Mrs. Trescott," he said, with a laugh, "unless you mean my mother. She is in England just

"I am Miss Marsden," she explained. "I drove out to get acquainted and see how you liked the place. I supposed, of course, that there was a fam-

"There isn't any family," he said, "and I don't like the place. Of all the dismal places I was ever in this is the worst. I was going in to tell your brother so in the morning. 'Comfortable and homelike." he quoted from the advertisement. "And he promised

to have it all fixed up." "There was a woman here all day Friday," the girl said, "Didn't she clean up properly?"

"She cleaned up," he conceded, "but I can't make the place look homelike. I shiver every time I look at it. I'm going to change the name and call

it Lemon farm instead." "I guess it's not as bad as that," she said, with a rippling laugh. "I thought

there would be a woman in the family to make things look 'homey,' so I did

not come myself. May we come in?" He stood aside in silent invitation. He followed them into the house, and his admiration for the personality of the brisk young woman increased as she rapidly moved from room to room. giving the touch here and there that was needed to transform the apart-

ments. "You're a magician," he declared as, 'you know." with a final pat to the sofa pillows, she transformed the parlor and moved into the dining room. "Now it looks like a place to be lived in."

no bachelor can acquire," she said, with a little laugh. "If I had known that you were alone, I should have been out yesterday morning before you

"I'm glad you waited," he said simply. "Won't you and your mother stay to supper? I can cook if I can't keep house. I will put the horse up and

you can telephone your brother."
"I am 'E. Marsden,' " she explained. "I have no brother. When father died decided to keep up the business. Eva Marsden did not look very well, and, besides, people do not like to do business with a woman. So, between the simple initial and a typewriter, I manage to get along."

"You should come to town." he adrised, "and call yourself a 'homemaker.' It ought to be worth a lot of

"That might be profitable in winter," she agreed. "Perhaps I will try it." "But in the meantime, supper," he nsisted. "I'll look after the horse.

There are a couple of magazines you night care to look at while I am gone. shall not be long." He dashed out to get the horse under

cover. He returned the back way and surprised the girl bustling about the "You can help," she conceded, with

smile. "but I just know that you can't make biscuit." "But I can," he insisted. "I'll show you some day. Meantime I'll make the

offee and put the things on the table." "The table is all set." she cried. You must think me a very slow housekeeper.' "It takes me longer than that," he

admitted, "though I suppose that practice makes perfect, and before long I shall be able to do as well as you." "I'll come to tea on your last night here and let you give a graduation exhibition," she promised, with a laugh, Meantime you might get some fresh

Trescott was sorry to see them drive off, but the girl left behind the fragrant memory of her presence, and the place seemed homelike at last.

Trescott saw much of the Marsdens in the days that followed, and long before the end of his month he had come to love the light hearted girl who had faced the world so bravely when necessity demanded.

The vacation drew to a close all too soon, and Trescott insisted upon holding Eva to her promise to attend his graduation exhibition. Afterward they sat out under the trees while Mrs Marsden drowsed contentedly upon the porch.

"Have you been thinking over that omemaking proposition?" he asked. Eva looked up, with a smile.

"I think I lack the courage to make try," she confessed. "It has been very easy here. It is best to leave well enough alone."

"Do you think you would care to take on a single contract?" he suggested. "You have spoiled me for a backelor apartment."

"I might help you get started in s flat," she agreed. "I usually take a vacation after the summer season is over. I could help you buy your things and settle them."

"But I should want you to stay and perpetual homemaker to one lone bachelor. What do you say, dear?" "I think," she whispered, "that I hould like that plan better than the

"Then seal the contract with a kiss."

leaded Trescott. Mussulman Law Against Painting. "Do you paint?" I asked, going toward the easel, disguising my surprise at meeting with such disregard of Mussulman customs in this ortho-

dox household. "No, not painting, just playing. It is only an impression, not a reproduction, of one of Allah's realities." Good Mussulmans do not believe in "reproducing Allah's realities," yet there stood on the easel a charming pastel. Even orthodox Moslems I saw were not above beating the devil round the

"How very beautiful?" I exclaimed. Alshe Hanum, you are an artist." "Pray, pray, young Hanum," she rotested, a little frightened, I thought; "pray do not say such things.

I am not an artist. I only play with the colors." "Let me see some more of your

playing," I persisted. Rather reluctantly, though wishing to comply with her guest's desires, she brought out a large portfolio containing several pastels and water colors, and we sat down on a rug to examine them. Whether they were well done or not I cannot tell, but they were full of life and happiness. The curious part was that whenever she painted any outdoor life she painted it from her window, and on the canvas first was the window and then through it you saw the landscape as she saw it .- Demetra Vaka Brown in Appleton's.

More Appropriate. Reggy Sapp-The idea of Miss Wose eaving me and saying she had other fish to fry! Do you think that was

proper? Miss Tabasco-I should say not! She should have said she had other lobsters to broff.-Chicago News.

The Game of Den.

Den is an out of doors game. Each boy represents some wild beast and has a separate tree or post which stands for his "den." player who leaves his den is liable to be tagged by any one who has started out at a later moment. The best runner usually ventures first, a second pursues him, and so on until player can tag any one whom he tion of this state." has a right to capture, he takes him home to his own den, and the captive must help him take the rest The pursuer cannot be tagged while

bringing home his prisoner. Decidedly Slouchy. "No," said Nuritch, "I ain't no dude. Clothes don't make the man,

"No," replied Peppey, "but many of you self made men look as if you had also made the clothes."-Philadelphia Press.

TAX DISCUSSIONS

Farmers Have a Parliament On Ohio's Tax Laws.

The farmers of the state are convinced that Ohio's taxation system is wrong. At the last meeting of the State Tax Commission, the agriculturists appeared before that body to urge reforms. After the prepared addresses were delivered and which have been published in these columns, those present entered into animated discussion of the subject.

"I have I stened all the afternoon," said C. M. Freeman, Tippecanoe City, Secretary National Grange, and have not changed my mind a bit. I do not believe we are a state of perjurers. I believe we are honest and that our government is not a failure. I would never put my hand to a document that says, We have found a state of perlury and are going to legalize it." Dr. W. I. Chamberlain, editor of the

Ohio Farmer, replied, "We have failed for 56 years to tax intangible property. It seems to me that we farmers could agree after this long trial that the plan we thought would work, but never has worked and never will work as long as you try to tax money at 100 per cent, and other property at 30 to 40 per cent of its true value. We have fought it out on this line for 56 winters and 56 summers, and we want a change. We want a wise commission that will adjust the details of taxation, and shall tax all tangible property once and prevent double taxation. I don't say our government is a failure, but wouldn't it be well to change our base and take a new line of attack?"

"Facts stop arguments," said Mr. T. A. Derthick, of Mantua, Master of Ohio State Grange. "The entire county of Cuyahoga returned in 1905 \$62,-000,000, while in the banks of Cleveland alone there was deposited about \$300,000,000. Mr. Bradfute called attention to the fact that Preble county paid on a larger personal duplicate than Cuyahoga or Hamilton."

Mr. C. P. Dyar, Marietta: "Energy and determination are good things, but if we amend the constitution and do not attempt to assess notes, mortgages or any stock we would have ample opportunity for all enthusiasm and energy to get a fair valuation on the tangible property of the state."

"Do you think it wise to legislate into the constitution limitations to the classification of various kinds of property," asked Attorney General Ellis of Dr. Chamberlain.

Dr. Chamberlain: "I do not think we can legislate any more wisely for the people 30 or 50 years hence than our fathers did for us. Generally speaking, I do not believe it wise to egislate into the constitution."

H. P. Miller, Sunbury: Three bases of taxation have been in operation. First, the theory that government exsts for the protection of property, therefore the general property tax, against which all are protesting today and confessing its inefficiency after an experience of 56 years.

Second, that the government exists for the individual, hence the poll tax, and the propositions for income and inheritence taxes, with all their costly machinery for collection of funda-

Third, natural wealth, the coal, iron, oil, gas in the earth, timber on the land, the possibilities of the crops in the earth. By going directly to the natural sources of wealth the cumbersome machinery of collection is done away with. All here this afternoon have tried how to get more things on the duplicate. I would exactly reverse that and reduce the subjects and take those which are the natural sources of all our wealth. I would favor a nonpartisan tax commission whose business it is to know the expenses for the state. They know the amount of property by a frequent appraisal and could establish a rate to meet the needs. Remove the obstacles to scientific system of taxation, reduce the cost of administering, not try to get intangibles for they will lie about them. Get the natural sources of all

our wealth. I would favor a more frequent appraisal. My farm lying near the town is more valuable than if five miles away. An electric road would increase its value. This tract north of the statehouse was gotten by a man by chance. The capital and the city were built not through his work, but chance. Society has increased the value of his land; he has no moral right to all this unearned increment. It belongs to those who made it valuable, society. Let him return to society something of the value it has made in the shape of taxes.

KANSAS EXEMPTS STATE AND LOCAL BONDS FROM TAXATION.

The definition of "personal property" in the tax law of Kansas included, until this year, the words, "all bonds." As reenacted at the recent session, those words are omitted, and while there is no specific mention in the list of exemptions of state and local bonds. they are exempted from taxation under section 15 of the act concerning assessment and taxation (ch. 408, laws of 1907). This section reads as fol-

"No person shall be required to list for taxation any state, county, city, school-district and municipal bonds of the state of Kansas, or other evidences possibly all may be out at once. If of indebtedness of municipal corpora-

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MUNICIPALUNACY.

By JOHN KENDRICK BANGS.

Judging from the reports that reach us from various parts of the country as to the condition of civic lighting companies and wifted water plants, we shall soon be relieved of the stigma placed upon us by the British visitor to this country who declared that we had no impressive ruins to attract the traveler. Would it not be a good plan for some munificent millionaire to buy up a few of these, transfer them to the banks of the Hudson and thus put that beautiful waterway into the running in the matter of legendary interest with the Rhine? A few moss and ivy covered rulus of this kind would add much to the scenic beauty of the picturesque river and doubtless inspire our literati with ghastly legendary lore that will make those old stories of the Rhine look like a mark and a half. Here indeed is a chance for Mr. Andrew Carnegie to do something to beautify his adopted native land and to fill the shelves of his many libraries as well with good reading at one fell swoop.

The increase of the public debt of Birmingham, England, from \$4,000,000 in the early seventies of the last century to \$75,000,000, according to the last available figures, shows how completely municipal ownership wipes out a debt of that kind. Alongside of \$75,-000,000, a paltry sum of \$4,000,000 is not only wiped out, but actually annihilated.

The police of Chicago were assessed in the last elections to pay the expenses of the municipal ownership campaign. This is another point in favor of a comprehensive system of public ownership. After awhile, with the motormen, conductors, watermen, gasman, ditch diggers, linemen, electricians, and so on, to assess for simflar purposes, the public will doubtless enjoy free elections. One might almost hope that such a fund as this would wax so great that after elections are over there would be a balance left to declare a municipal dividend with. The byproducts of the municipal ownership idea grow daily more and more interesting, not to say alluring.

It is nonsense to say that municipal ownership breeds socialism. On the contrary, it is driving people back to individualism. In some European cities people who used to patronize the trolleys now walk because they wish to get where they are going along lines of least official resistance. And in Valley City, N. D., the quality of the service of the public gas plant has driven a number of business men to install gasoline lighting systems of their own on their premises.

Muncle, Ind., has abandoned her lighting plant, but consoles herself with the thought that her bonds remain. As the poet said, or would have said if he had thought of it:

Old ties are hard to sever.

The city fathers of Brunswick, Mo., have just done a good stroke of business in selling its lighting plant for 35 cents on the dollar, taking pay in light and water. It is fortunate it wasn't a municipal bakery. It would be hard to pay for that by sending large drafts of rhubarb ple and cream cakes to the city treasury, to say nothing of the risk Brunswick would incur of a sudden attack of civic indigestion running into chronic appendicitis from overindulgence in doughnuts. Operations upon the body politic are dangerous things, since the patient is apt to

experience ill effects from taking gas. Can't Do It by Statute. Any corporation is entitled to a fair return on all its legitimate investments over and above all expenses when these are carefully and econom ically administered. There are some corporations which are undoubtedly overcharging the public, but there are more whose stock has never paid any dividends whatever, and only an unfortunate aggravation of the present strained relations existing between the people and the public service corporations can result from the expectation of the former that they can through legislative action obtain a universal reduction in the charges made by such corporations.-Municipal Journal and

A Danger to Be Avoided. If a city is not well governed, municipal ownership is the most dangerous thing imaginable and should be carefully avoided. There is always the danger that the public utilities the city is supposed to own will become nothing more or less than the private property of the people at the head of the government, who will work to their own advantage and the enhancement of their private wealth .- William T. Stead.

Only as a Last Resort. Any city which is getting fair treatment from a privately owned plant should eschew municipal ownership. Except under unusually favorable conditions-conditions that promise to make the proposed plant a positive money earner-municipal ownership should be only a last resort.-Marquette (Mich.) Journal.

Political M. O. Machines. Municipal ownership of street railways, gas and electric lighting means an enormous political machine with thousands of employees to be voted at the behest of some political party.— Mayor Mahool of Baitimore.

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